



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

HB4081

by Rep. Dwight Kay

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-50.2 new
105 ILCS 5/17-20 new
110 ILCS 805/3-7.12 new

Amends the Property Tax Code. Provides that, if a taxing district is authorized by statute to levy a property tax, and if that tax is subject to a backdoor referendum, then, before the taxing district levies the tax for the first time, and before the taxing district increases the rate of tax, the taxing district shall instead submit the tax rate to direct referendum. Amends the School Code and the Public Community College Act to make conforming changes. Effective immediately.

LRB099 09497 HLH 29705 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by adding
5 Section 18-50.2 as follows:

6 (35 ILCS 200/18-50.2 new)

7 Sec. 18-50.2. Backdoor referendum prohibited.

8 (a) For the purposes of this Section:

9 "Backdoor referendum" has the same meaning provided in
10 Section 28-2 of the Election Code.

11 "Taxing district" has the same meaning provided in Section
12 1-150 of this Code, except that the term does not include home
13 rule units.

14 (b) Notwithstanding any other provision of law, if a taxing
15 district is authorized by statute to levy a tax upon the
16 equalized assessed value of all taxable property in the taxing
17 district, and if that tax is subject to a backdoor referendum,
18 then, before the taxing district levies the tax for the first
19 time, and before the taxing district increases the rate of tax,
20 the taxing district shall instead submit the tax rate to direct
21 referendum under the provisions of this Section and of Article
22 28 of the Election Code.

23 (c) The proposition seeking to obtain referendum approval

1 to levy a the tax for the first time shall be in substantially
2 the following form:

3 "Shall (name of taxing district) be authorized to levy
4 a new tax for ... purposes and have an additional tax of
5 ...% of the equalized assessed value of the taxable
6 property therein extended for such purposes?"

7 Votes shall be recorded as "Yes" or "No".

8 (d) The proposition seeking to obtain referendum approval
9 to increase the tax rate shall be in substantially the
10 following form:

11 "Shall the tax rate for (name of taxing district) for
12 (purposes) under (name of statute) for (insert levy year of
13 the increase) be increased by an additional amount equal to
14 ...% above the tax rate for (levy year)?"

15 Votes shall be recorded as "Yes" or "No".

16 (e) If a majority of all ballots cast on the proposition
17 are in favor of the proposition, then the new tax or increased
18 tax rate shall be applicable to the extension of taxes for the
19 taxing district beginning in the first levy year after the new
20 rate or increase is approved.

21 Section 10. The School Code is amended by adding Section
22 17-20 as follows:

23 (105 ILCS 5/17-20 new)

24 Sec. 17-20. Backdoor referendum prohibited. This Act is

1 subject to the provisions of Section 18-50.2 of the Property
2 Tax Code.

3 Section 15. The Public Community College Act is amended by
4 adding Section 3-7.12 as follows:

5 (110 ILCS 805/3-7.12 new)

6 Sec. 3-7.12. Backdoor referendum prohibited. This Act is
7 subject to the provisions of Section 18-50.2 of the Property
8 Tax Code.

9 Section 99. Effective date. This Act takes effect upon
10 becoming law.